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87, 89, 1 N. W. 801, 802. *Contra*, *Greenwich Insurance Co. v. Friedman Co.*, 142 Fed. 944. True, if such persons agree with the plaintiff to make it a test case, the judgment will bind them. *Penfield v. Potts*, 126 Fed. 475, 479. Then they are concluded not so much by the judgment as by their agreement to abide by the result. But when, as in the principal case, there is no such agreement there will be no estoppel by judgment. *Merchants' Coal Co. v. Fairmont Coal Co.*, 160 Fed. 769, 777.

**RESTRAINT ON ALIENATION — SPENDTHRIFT TRUST — WHETHER AN ABSOLUTE EQUITABLE INTEREST PASSES TO ASSIGNEES IN BANKRUPTCY.** — The testator devised property to trustees to pay the income to his son for life and thereafter to his son's children until the oldest reached forty, when the property was to be divided equally among them. A further provision directed that all payments of principal and income should be made directly to the beneficiaries, free of assignments and creditors' attachments. The ultimate distribution of the fund has now been made except to one beneficiary who has become bankrupt. His assignee in bankruptcy claims his portion. *Held*, that the bankrupt takes the share free from his assignee's claim. *Boston Safe Deposit and Trust Co. v. Collier*, 111 N. E. 163 (Mass.).

It is widely held in this country that the right to receive the income of a trust fund for life may be made inalienable. *Broadway National Bank v. Adams*, 133 Mass. 170; *Smith v. Towers*, 69 Md. 77, 14 Atl. 497; *Leigh v. Harrison*, 69 Miss. 923, 11 So. 604. See GRAY, RESTRAINTS ON ALIENATION, 2 ed., § 178. Consequently such interests cannot be reached by creditors and do not pass to an assignee in bankruptcy. *Munroe v. Dewey*, 176 Mass. 184, 57 N. E. 340. Moreover, in a few jurisdictions, and notably in Massachusetts, the courts have given effect to a testator's direction to withhold a legacy from the beneficiary for a designated period. *Claflin v. Claflin*, 149 Mass. 19; *Lunt v. Lunt*, 108 Ill. 307; *Stier v. Nashville Trust Co.*, 158 Fed. 601. But here the absolute equitable interest is alienable and accessible to creditors. See GRAY, *supra*, § 124 l-n. By the doctrine of the principal case, not only is the postponement valid, but meanwhile, until the trust is terminated and the property actually given to the beneficiary in fee, his absolute equitable interest is inalienable. This decision contravenes the great weight of authority. *Smith v. Moore*, 37 Ala. 327; *Turley v. Massengill*, 7 Lea (Tenn.) 353; *Gray v. Obear*, 54 Ga. 231. *Contra*, *Beck's Estate*, 133 Pa. St. 51, 19 Atl. 302; *Weller v. Noffsinger*, 57 Neb. 455, 77 N. W. 1075. In Massachusetts only two dicta support it. *Lathrop v. Merrill*, 207 Mass. 6, 9; *Braman v. Stiles*, 2 Pick. 460, 464. Besides lacking authoritative basis the decision works gross injustice, for after the bankrupt's discharge from his debts, he can call for a conveyance to himself of the property, which his creditors cannot then reach. See *Re Bandoline*, 96 Fed. 536, 539. Only a difference of degree, it may be urged, exists between permitting restrictions on a life income and on the principal itself; the debtor is simply allowed to enjoy more property at the expense of his creditors. Exactly this is the evil to be avoided in applying an anomaly supportable only on the policy of aiding a donor to protect his beneficiary from prodigality. See G. Clark, "Spendthrift Trusts," 9 BENCH & BAR, n. s. 6, 59, 106.

**SUNDAY LAWS — NECESSITY — SUNDAY NEWSPAPER ADVERTISING.** — A newspaper company sues for the contract price of advertisements inserted in both week day and Sunday issues. The usual statutory provision against Sunday labor except for purposes of necessity or charity was in force. *Held*, that the company may recover the contract price, since Sunday newspapers are a necessity. *Pulitzer Pub. Co. v. McNichols*, 181 S. W. 1 (Mo.).

"Necessity," in Sunday laws, means whatever is necessary for reasonable

Sunday convenience in the particular community. *Commonwealth v. Louisville & Nashville R. Co.*, 80 Ky. 291; *Yonoski v. State*, 79 Ind. 393, 396; *McGatrick v. Wason*, 4 Oh. St. 566, 573. Hence what may not be a necessity in one community at one time, may be consistently held a "necessity" in other communities, or in the same community at other times. Compare *Commonwealth v. Jeandell*, 2 Grant's Cases (Pa.) 506, with *Augusta, etc. R. Co. v. Renz*, 55 Ga. 126, 128; and *State v. Goff*, 20 Ark. 289, with *State v. Turner*, 67 Ind. 595. But if the full benefits of a service can be obtained by week-day activity exclusively, such activity cannot be a Sunday necessity. *Louisville & Nashville R. Co. v. Commonwealth*, 92 Ky. 114, 17 S. W. 274; *Arnheiter v. State*, 115 Ga. 572, 41 S. E. 989. As to a newspaper, however, though all the news of the week can be compressed into one issue, news a day late has lost so great a part of its value that daily news is undeniably a commercial necessity. Still a community may have a different standard of needs for Sundays as compared with week days. *State v. James*, 81 S. C. 197, 200, 62 S. E. 214. Cf. *Commonwealth v. Jeandell, supra*. Thus, since the law expressly forbids commercial activity on Sundays, Sunday newspapers cannot be justified on commercial grounds. And until the present case, Sunday papers have been uniformly held improper. *Smith v. Wilcox*, 24 N. Y. 353; *Handy v. Globe Pub. Co.*, 41 Minn. 188, 42 N. W. 872; *Sentinel Co. v. Meiselbach Motorwagon Co.*, 144 Wis. 224, 128 N. W. 861; *Knapp & Co. v. Culbertson*, 152 Mo. App. 147, 133 S. W. 55. However, the growth of approved Sunday activities and the increase of popular interest in world events furnish other grounds for considering them necessary. Besides, the courts in determining what is a "necessity," have considered not only differences between communities and changing conditions within a community but the general opinion of the public as to legitimate Sabbath occupations. See *State v. James, supra*, at 200; HARRIS, *SUNDAY LAWS*, § 98. Cf. *Edgerton v. State*, 67 Ind. 588. And the fact that repeated prosecution still leaves the Sunday paper a universal factor in American life indicates the approval of public opinion.

TAXATION — INHERITANCE TAX — APPLICATION TO PROPERTY HELD IN TENANCY BY THE ENTIRETY. — A wife conveyed certain realty to a third person, who conveyed forthwith to her husband and herself in fee as tenants by the entirety. The husband dies and his executors petition the probate court for instructions to determine whether his half interest of the property was taxable under the Massachusetts inheritance tax. *Held*, that the property was not taxable. *Palmer v. Mansfield*, 110 N. E. 283 (Mass.).

The New York Court of Appeals, three judges dissenting, has recently reached the opposite conclusion. *Matter of Klatzl*, 216 N. Y. 83. For a criticism of the New York decision see 29 HARV. L. REV. 201. In the present case, however, the preliminary conveyance to a third person avoids technical difficulties involved in the New York case, as to conveyance by the grantor to himself.

TAXATION — PARTICULAR FORMS OF TAXATION — THE INCOME TAX — SIXTEENTH AMENDMENT. — The Tariff Act of 1913 levied a graduated tax on all incomes over \$4,000. The plaintiff, a stockholder in the defendant corporation, brought a bill to enjoin the corporation from complying with the requirements of the act, on the ground that the tax was not authorized by Sixteenth Amendment, and was therefore void as a direct tax levied without apportionment. *Held*, that the tax is constitutional. *Brushaber v. Union Pacific R. R. Co.*, Sup. Ct. Off., No. 146.

For a discussion of the questions involved, see NOTES, p. 536.

TORTS — DEFENSES — RIGHT TO DESTROY PROPERTY AS REASONABLE PROTECTION AGAINST OWNER'S WRONG — KILLING DOG WHO HAD BITTEN